

EXHIBIT “E”

Case 08-14631-GMB Doc 266-7 Filed 05/10/08 Entered 05/10/08 05:11:51 Desc
Exhibit E Page 1 of 3



March 25, 2008

VIA FEDERAL EXPRESS

Cozen O'Connor
457 Haddonfield Road Ste 300
Cherry Hill, NJ 08002-2220
Attention: Jerrold Poslusny, Attorney for Accu-Weld, LLC Debtors
Fax# 856-910-5075 Fax# 215-245-7727 Accu-Weld, LLC Attn: Donald Williams, CFO

Re: Reclamation Demand Letter and Request for Payment of Administrative Expense by PPG Industries, Inc.

Dear Mr. Poslusny:

PPG Industries, Inc. ("PPG") is aware that Accu-Weld, LLC (collectively, the "Debtor"), filed a voluntary petition for relief under title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of New Jersey (Camden) (the "Bankruptcy Court") on March 16, 2008 under case number 08-14635 (GMB). PPG has shipped certain Goods, as defined below, to one or more of the Debtors, and the Debtors took possession of such Goods prior to the commencement of their bankruptcy proceedings.

Pursuant to § 546 of the Bankruptcy Code, PPG hereby demands reclamation of any and all goods received by any and all of the Debtors within 45 days preceding the initiation of the Debtors' bankruptcy proceedings, including without limitation all such goods listed on the attached schedules (collectively, the "Goods"). PPG reserves the right to amend the attached schedules as more information becomes available.

The total amount of PPG's reclamation demand is not less than the total aggregate amount of \$118,162.75. PPG reserves the right to amend the dollar value of its reclamation claim against all or any of the Debtors as more information becomes available. Copies of invoices and other relevant documents relating to the Goods are attached.

Based upon information currently available to us, we believe that the Debtors received the Goods while insolvent and within the 45 days preceding the commencement of the Debtors' bankruptcy proceedings. As of the date of this letter, no part of the purchase price has been paid for such Goods. Accordingly, PPG hereby demands that all of the Goods be returned to it immediately pursuant to this reclamation demand. In addition, PPG further demands that the Goods be immediately segregated for return to PPG. PPG expressly prohibits any of the Debtors from further consuming any of the Goods or making any further sales of the Goods to others. The Goods shall be held in trust for PPG pending their return. We stand ready to reconcile our records with you on this matter and trust that we can make arrangements with you to do so this week.

Moreover, pursuant to Sections 105(a), 363(b), 364(b) and 503(b)(9) of the Bankruptcy Code, PPG hereby requests payment of the value of any Goods received by the Debtors during

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Exhibit E Page 3 of 3

the 20 days preceding the commencement of the Debtors' bankruptcy cases. Section 503(b)(9) of the Bankruptcy Code grants an administrative expense claim to sellers of goods received by a debtor in the ordinary course of business 20 days prior to the filing of a debtor's bankruptcy petition. Accordingly, a review of PPG's books and records regarding the Goods shipped during the 20 days prior to the filing of Debtors' bankruptcy cases shows that \$63,401.40 is owed to PPG as an administrative expense claim. PPG reserves the right to amend the amount of the administrative expense claim as more information becomes available.

Please promptly confirm that the Debtors will honor PPG's reclamation demand for the Goods and payment request for administrative expense.

Very truly yours,

Daniel Meshanko 412-820-8664 fax 732-509-0635
PPG Account Credit Manager
One PPG Place
Pittsburgh, PA 15272

Attachments

cc: Joe Gette
PPG Industries, Inc.
One PPG Place
Pittsburgh, PA 15272